

**Final Rule**

LSA Document #16-570(F)

**DIGEST**

Repeals [45 IAC 2.2-3-1](#), [45 IAC 2.2-3-2](#), [45 IAC 2.2-3-16](#), [45 IAC 2.2-3-26](#), [45 IAC 2.2-3-27](#), [45 IAC 2.2-4-4](#), [45 IAC 2.2-4-5](#), [45 IAC 2.2-4-10](#), [45 IAC 2.2-4-20](#), [45 IAC 2.2-4-28](#), [45 IAC 2.2-4-29](#), [45 IAC 2.2-5-28](#), [45 IAC 2.2-5-29](#), [45 IAC 2.2-5-30](#), and [45 IAC 2.2-5-31](#) concerning sales and use tax. Effective 30 days after filing with the Publisher.

[45 IAC 2.2-3-1](#); [45 IAC 2.2-3-2](#); [45 IAC 2.2-3-16](#); [45 IAC 2.2-3-26](#); [45 IAC 2.2-3-27](#); [45 IAC 2.2-4-4](#); [45 IAC 2.2-4-5](#); [45 IAC 2.2-4-10](#); [45 IAC 2.2-4-20](#); [45 IAC 2.2-4-28](#); [45 IAC 2.2-4-29](#); [45 IAC 2.2-5-28](#); [45 IAC 2.2-5-29](#); [45 IAC 2.2-5-30](#); [45 IAC 2.2-5-31](#)

**SECTION 1. THE FOLLOWING ARE REPEALED:** [45 IAC 2.2-3-1](#); [45 IAC 2.2-3-2](#); [45 IAC 2.2-3-16](#); [45 IAC 2.2-3-26](#); [45 IAC 2.2-3-27](#); [45 IAC 2.2-4-4](#); [45 IAC 2.2-4-5](#); [45 IAC 2.2-4-10](#); [45 IAC 2.2-4-20](#); [45 IAC 2.2-4-28](#); [45 IAC 2.2-4-29](#); [45 IAC 2.2-5-28](#); [45 IAC 2.2-5-29](#); [45 IAC 2.2-5-30](#); [45 IAC 2.2-5-31](#).

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*Notice of Intent: [20170104-IR-045160570NIA](#)*

*One Year Requirement ([IC 4-22-2-25](#)): [20170906-IR-045160570ARA](#)*

*Proposed Rule: [20170614-IR-045160570PRA](#)*

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